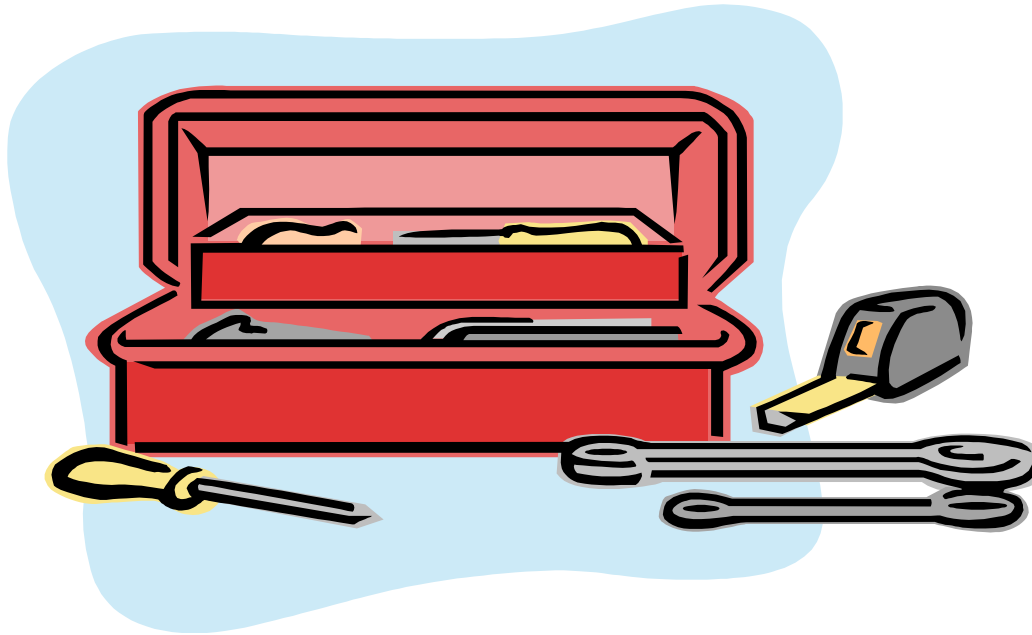


# The State Office of Victim Assistance



## AUDITING TOOLKIT

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# Purpose

**This Tool Kit provides information and explains the SOVA Auditing Department's technical assistance and support as well as the policies, procedures and technical assistance documents such as sample contracts, statistical reports, donation forms and other related documents regarding SC Law 14-1-208 thru 14-1-211 to include Proviso 89.61 relating to the accountability of the Victim Assistance Fines, Fees, and Assessment Fund.**

# Goal

**By developing this guide, it is the intent of the State Office of Victim Assistance to produce a resource manual that will assist and aid local counties and municipalities in the accountability of reporting the Act 141 Victim Assistance Fines, Fees and Assessment Fund; thereby, ensuring that all funds are used in compliance with governing laws.**

# **SOVA Auditing Section Overview**

- **Mandated by Proviso 117.55**
- **Initiate and Conduct Programmatic Reviews and Financial Audits on Victim Assistance Fines, Fees and Assessment Funds collected in municipalities and counties statewide (both initial and 90 day follow up programmatic reviews and financial audits)**
- **Prepare reports after conducting audits and post to SOVA website**
- **Conduct budget reviews and desk audits on annual budgets submitted to the SOVA Auditing Section per Proviso 117.55**
- **Monitor counties' and municipalities' budgets and follow up as needed**
- **Investigate complaints and inquiries regarding Victim Assistance Fines, Fees and Assessment Fund**
- **Work in a collaborative effort with the State Auditor's Office, State Treasurer's Office, County and Municipal Officials etc.**
- **Coordinate with sheriffs, chiefs, finance directors, advocates etc as warranted regarding Victim Assistance Fines, Fees and Assessment Fund, polices, procedures etc.**
- **Provide technical assistance and support to advocates, municipalities, counties etc. statewide**
- **Conduct and facilitate regional and statewide training events**

# Proviso 117.55

**117.55. (GP: Assessment Audit / Crime Victim Funds)** If the State Auditor finds that any county treasurer, municipal treasurer, county clerk of court, magistrate, or municipal court has not properly allocated revenue generated from court fines, fines, and assessments to the crime victim funds or has not properly expended crime victim funds, pursuant to Sections 14-1-206(B)(D), 14-1-207(B)(D), 14-1-208(B)(D), and 14-1-211(B) of the 1976 Code, the State Auditor shall notify the State Office of Victim Assistance. The State Office of Victim Assistance is authorized to conduct an audit which shall include both a programmatic review and financial audit of any entity or non-profit organization receiving victim assistance funding based on the referrals from the State Auditor or complaints of a specific nature received by the State Office of Victim Assistance to ensure that crime victim funds are expended in accordance with the law. Guidelines for the expenditure of these funds shall be developed by the Victim Services Coordinating Council. The Victim Services Coordinating Council shall develop these guidelines to ensure any expenditure which meets the parameters of Article 15, Chapter 3, Title 16 is an allowable expenditure. Any local entity or non-profit organization that receives funding from revenue generated from crime victim funds is required to submit their budget for the expenditure of these funds to the State Office of Victim Assistance within thirty days of the budget's approval by the governing body of the entity or non-profit organization. Failure to comply with this provision shall cause the State Office of Victim Assistance to initiate a programmatic review and a financial audit of the entity's or non-profit organization's expenditures of victim assistance funds. Additionally, the State Office of Victim Assistance will place the name of the non-compliant entity or non-profit organization on their website where it shall remain until such time as they are in compliance with the terms of this proviso. Any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance. If the State Office of Victim Assistance finds an error, the entity or non-profit organization has ninety days to rectify the error. An error constitutes an entity or non-profit organization spending victim assistance funding on unauthorized items as determined by the State Office of Victim Assistance. If the entity or non-profit organization fails to cooperate with the programmatic review and financial audit or to rectify the error within ninety days, the State Office of Victim Assistance shall assess and collect a penalty in the amount of the unauthorized expenditure plus \$1,500 against the entity or non-profit organization for improper expenditures. This penalty plus \$1,500 must be paid within thirty days of the notification by the State Office of Victim Assistance to the entity or non-profit organization that they are in non-compliance with the provisions of this proviso. All penalties received by the State Office of Victim Assistance shall be credited to the General Fund of the State. If the penalty is not received by the State Office of Victim Assistance within thirty days of the notification, the political subdivision will deduct the amount of the penalty from the entity or non-profit organization's subsequent fiscal year appropriation.

# Proviso 97.9

## State Treasurer's Office

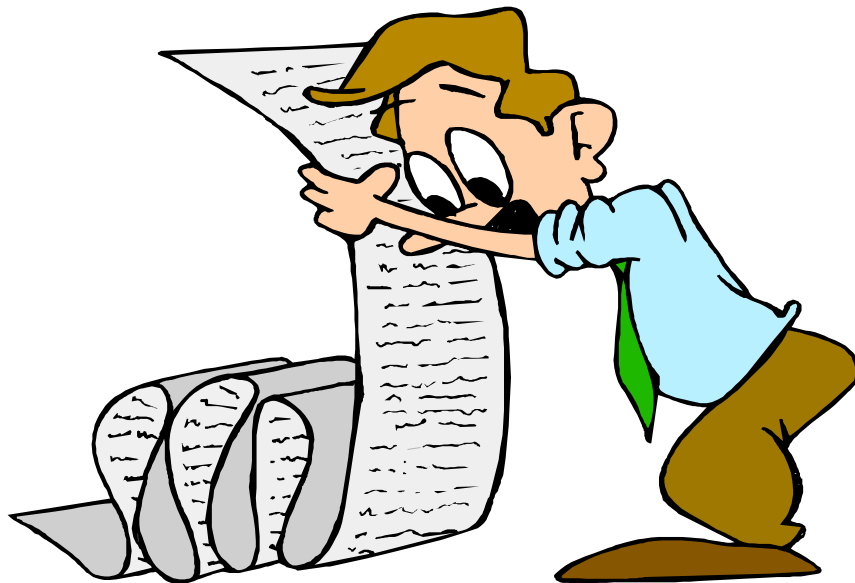
**97.9. (TREAS: Penalties for Non-reporting)** If a municipality fails to submit the audited financial statements required under Section 14 1 208 of the 1976 Code to the State Treasurer within thirteen months of the end of their fiscal year, the State Treasurer must withhold all state payments to that municipality until the required audited financial statement is received.

If the State Treasurer receives an audit report from either a county or municipality that contains a significant finding related to court fine reports or remittances to the Office of State Treasurer, the requirements of Proviso 117.55 shall be followed if an amount due is specified, otherwise the State Treasurer shall withhold twenty-five percent of all state payments to the county or municipality until the estimated deficiency has been satisfied.

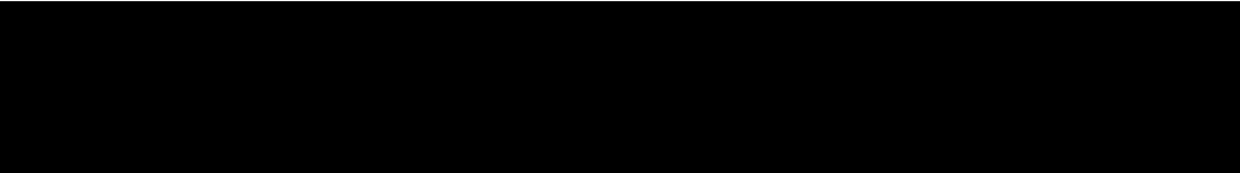
If a county or municipality is more than ninety days delinquent in remitting a monthly court fines report, the State Treasurer shall withhold twenty-five percent of state funding for that county or municipality until all monthly reports are current.

After ninety days, any funds held by the Office of State Treasurer will be made available to the State Auditor to conduct an audit of the entity for the purpose of determining an amount due to the Office of State Treasurer, if any.

# **The Approved Guidelines for Expenditures of Monies Collected for Crime Victim Services in Municipalities and Counties**



**The purpose of the Approved Guidelines is to provide an official list of approved expenditures for the County and Municipal retained Victim Assistance Fines, Fees, and Assessment Funds as it relates to Sections 14-1-206 thru 14-1-211 regarding providing direct victim services.**



**Approved Guide for Expenditures of Monies Collected for  
Crime Victim Service in Municipalities and Counties  
Effective December/2013**

**The following is a list of approved expenditures of crime victims' funds retained by county and municipal governments pursuant to Sections 14-1-206, 14-1-207, 14-1-208, and 14-1-211 exclusively for the purpose of providing victim services; including but not limited to:**

1. Personnel, salaries/ benefits, performing direct services to crime victims (Victim Advocates within law enforcement and solicitor offices, notifiers for detention centers and the summary courts);
2. Automobiles shall be used solely by the Victim Service Provider (VSP) for providing direct victim services for the life of the automobile.
3. Expenses for a victim may be reimbursed to the Victim Service Provider (VSP) only while providing direct victims services at the rate of per diem for meals and transportation
4. Computers, computer software, internet connection, website for personnel providing direct crime victim services;
5. Automated victim information and notification systems;
6. Training and conference registration, hotel accommodations for personnel providing direct crime victim services;
7. Office space, furniture, equipment (telephone, telephone lines, 800 numbers, fax, copier) and equipment maintenance for personnel providing direct crime victim services;
8. Postage, copying and printing cost for programs as relating to notification services and correspondence relating to direct victim services as carried out by the Victim Service Provider

9. Brochures for crime victims describing the crime victim services available through the entities and contact information. Reference materials.
10. Telephone charges relating directly to crime victim services;
11. Pager, cell phone expenses for personnel providing direct crime victim services;
12. Volunteer personnel and training expenses directly providing services to crime victims;
13. Office supplies for personnel directly involved in providing services for crime victims;
14. Camera, film, video tape, VCR recording equipment to support evidence documentation for domestic violence and sexual assault cases and viewing of educational materials for victims;
15. Recording or translation services directly related to crime victim services;
16. Funding for Women and Children shelters/ treatment center for crime within the county or municipality;
17. Funding for Rape Crisis Centers
18. Funding for other local organizations providing direct services for crime victims (Mental Health, etc.);
19. Matching funds for grant programs providing direct services to crime victims ( CDV grants, dedicated court grants for CDV, etc.);Emergency funding to be paid to service providers for crime victims: day care for children of crime victims required to be in court, limited rent, utilities for transitional housing for CDV victims, limited groceries, transportation, etc.);Funding for child friendly interview rooms, separate waiting rooms for crime victims.

# What Initiates A SOVA Audit?

You may be asking how the State Office of Victim Assistance makes the determination to initiate a Programmatic Review **and Financial** Audit. Well, let us look at the standard ways SOVA determines if there is a need for an audit:

- **Request from the State Auditor's Office** - The requests are received throughout the year from audits the State Auditor's Office conducts via court audits on municipalities and counties statewide. If during the audit, there are any errors found with the victim assistance fund, the state will issue the final audit report documenting those errors to SOVA. SOVA will then prepare to conduct the 90-Day Follow up Review to determine if all recommendations were corrected.
- **Budget Review** - Each year the SOVA auditing section conducts desk audits of all Municipal/County Victim Assistance Fines, Fees and Assessment Fund budgets. If during the budget review the auditor finds errors or concerns, the auditors will make every effort to contact the municipality/county officials to rectify the problem. If it is determined the municipality/county errors need additional review and cannot be corrected without an audit, the municipality/county is then added to the upcoming audit schedule.
- **Inquiry** - If any information becomes a "red flag" and found to be a concern through the media, phone calls, meetings, submitted documents, etc. that may appear to involve the Victim Assistance Fines, Fees and Assessment Funds; SOVA has the right to initiate a Programmatic Review and Financial Audit.
- **Official Complaint** - If anyone has a concern about the Municipal/County Fines, Fees and Assessment Funds and submits an official complaint in writing to the SOVA Auditing Section either through email, mail or fax (contact information provided at the end of this Toolkit), SOVA has the right to initiate an audit. The complainant can also request to remain anonymous but has to make the request in writing in order to have the audit initiated.

# Who Will The Auditor Contact?

At the beginning of the audit, the auditor will contact the County/Town Administrator and the Chief/Sheriff and request a **point of contact** to work with during the remainder of the audit process. As the audit proceeds, the SOVA Auditor-in-charge may contact a number of different agencies within the audited Municipality and/or County to include but not limited to the following:

## **Some external agencies that may be contacted during an audit:**

- Other government agencies
- Non-profit agencies (Local/Statewide)

## **Possible interagency contact during an audit:**

- County/Municipal Administration Office
- Treasurer's Office
- Clerk of Courts
- Finance Department
- Sheriff Department
- Police Department
- Victim Advocate
- Any other entity deemed necessary by the Auditor

# Don't Worry



**YOU WILL SURVIVE THIS !!!!**

# Steps to a Successful Audit

**Once the county/municipal administrator and sheriff/chief have been informed of the upcoming audit, they can initiate the following steps to aid in a successful audit:**

- Review the available technical assistance information provided on the SOVA website at [www.sova.sc.gov](http://www.sova.sc.gov) (under the auditing tab).
- Review all Job Descriptions to ensure they are current, updated and provide copies to everyone paid out of the Victim Assistance Fines, Fees and Assessment Fund.
- Ensure all employees (as required) maintain accurate, organized and current Time & Activity sheets as warranted if they are not 100% Victim Advocate.
- If the municipality has a current contract, ensure you have reviewed and updated the contract on an annual basis and that statistical reports are received on a monthly, quarterly and year-end basis.
- Review your purchasing request process, ensure all receipts and files are accurate and organized and have available for review.
- Review and update all victim advocate reports to ensure proper tracking/record keeping.
- When applicable, ensure you have hard copies of previous monthly, quarterly and yearly statistical reports.
- Please be prompt returning all of the pre-requested documents to SOVA as soon as possible but no later than 5 days before the auditor's site visit.
- Collect copies of any prior year's financial audits conducted and/or supplemental schedules prepared and have available for review.
- Review and compile a current list of all entities that receive money out of your municipality/county retained Victim Assistance Fines, Fees and Assessment Fund.
- Please use the donation form if donating funds to another entity or non-profit and keep the forms on file. Make sure you inform the entity you are donating to where the funds are coming from and of the reporting requirements.
- Ensure that other entities and or non-profits submit their budgets to SOVA 30 days after approval if they are receiving any portion of the Victim Assistance Fines, Fees and Assessment Funds as a donation.

# Finance Director

## Frequently Asked Questions (FAQ)

- **Can we supplement the Victim Assistance Program with the General Fund?**
  - Yes, a County/Municipality can choose to supplement the financial obligation of the Victim Assistance Program. However, it is important to ensure you are using the VSCC approved guidelines as a tool for approving the program expenditures. Also, please let us know you are doing this via correspondence.
- **Is there a cap on the total amount of retained Victim Assistance Fines, Fees and Assessment Fund (VAFFA) at one particular time?**
  - No, according to the SC Code of Law 14-1-207(D), “All unused funds must be carried forward from year to year and used exclusively for the provision of services for victims of crime. All unused funds must be separately identified in the governmental entity’s adopted budget as funds unused and carried forward from previous years.”
- **If I am a small municipality and have no regular expenditures coming out of the fund, do I need to develop a budget to submit annually?**
  - SOVA understands every County/Municipal Victim Assistance Program is unique. Therefore, if you do not have regular expenditures coming out of the victim assistance fund, please contact the SOVA Auditing Section to receive details on what would be the appropriate budget submission documentation needed from your office.
- **Is it ok to put all of the Victim Assistance Fines, Fees and Assessment Fund in the same account?**
  - There should be no co-mingling of the victim assistance funds with any other retained funds within the municipality or county. These funds should be separately identified in the governmental entity’s annually adopted budget. Please keep in mind it is very important that you have an accurate account of how much is available in your VAFFA Funds. If you receive funds from other municipalities via a contract, please be prepared to identify those funds received from each municipality.

## **Finance Director FAQ Continued:**

### **Can we give the Victim Assistance Fines, Fees and Assessment money directly to a crime victim?**

- No, the victim assistance fund is to be retained to ensure your victim advocate have the proper tools to provide the much needed direct services for the victims in your area. According to the Victim Service Coordinating Council, it is considered unallowable to give any of the funds to a victim and/or to purchase items that will be given to a victim directly such as cell phones, bus tickets, parking, etc. You will find further information on this topic with the SOVA FAQ section of this Toolkit.

### **□ If we have crime victims with emergency needs, how do we handle this?**

- If there are victims in your county/municipality that are in need of emergency services, it is important that you encourage your victim advocate to seek outside support from other agencies that are available to help in emergencies. (For Example: the local domestic violence shelter or rape crisis center or perhaps another community organization).

### **□ What should be my qualifying criteria for donating money to a Non-Profit Organization or Other Entity?**

- When making a determination regarding a qualifying criteria for donating to a non-profit or other entity in your area, it is important to understand there are no specific guidelines regarding non-profits or other entities receiving money from the VAFFA Fund. Although you may feel compelled to establish your own set of qualifying questions, we suggest you ask the following questions to include but not limited to:
  - (1) Does this agency provide direct services to crime victims?
  - (2) What kind of direct services will this agency provide to our crime victims?
  - (3) What kind of monthly, quarterly and yearly reports will they be required to submit?
  - (4) What will this organization use these funds for and are they using this donation to provide direct services to crime victims?

### **Finance Director FAQ Continue:**

- **What is the difference between the Victim Assistance Fines, Fees and Assessment Fund and the money received from the state?**
  - The VAFFA fund is the only money monitored by the SOVA Auditing Section. It is the portion of the fines, fees and assessments state law requires counties and municipalities to retain on a monthly basis for their Victim Assistance Program. We do not audit the money forwarded from the state to your agency through SOVA (if this is applicable to your agency). *However, these funds must be used as well under the same guidelines and cannot be given to victims.*
- **What is the overall requirement to remember in approving Victim Assistance Fines, Fees and Assessment Fund expenditures?**
  - PLEASE REMEMBER, “IS THE PERSON MAKING THE REQUEST PROVIDING DIRECT SERVICES TO CRIME VICTIMS?” Any questions on approval, go to [www.sova.sc.gov](http://www.sova.sc.gov) (click on auditing tab), review the Approved Guidelines and Frequently Asked Questions Section. Should you have any further questions, call (803) 734-1900 and request to speak with someone in the Auditing Section?
- **Can I pay the cost to have the required supplemental schedule in the annual audit taken out of the Victim Assistance Fines, Fees and Assessment Fund?**
  - No, although the cost to prepare an audit supplemental schedule can be paid out of the fines, fees and assessment, it cannot be paid out of the victim assistance portion. The county/municipality can deduct the cost of preparing an audit supplemental schedule from the individual State submitted fines, fees and assessments instead of submitting a copy of the purchase invoice to the State Treasurer’s Office. If you have been paying for this out of the victim assistance fund, you will be required to replace all funds back into the VAFFA Fund and ensure proper documentation is readily available (if requested) showing this has been done. It is possible to receive a credit for prior year’s payment; however, you will need to contact the State Treasurer’s Office at (803) 734-2101 for further information.

**Finance Director FAQ Continue:**

**□ Why is it important to inform SOVA of money transfers into the Victim Assistance Fines, Fees and Assessment Fund from other county/municipality funds?**

- It is very important that you note any money that is transferred to help support the victim assistance program. Because, if there is any unallowable expenditures from the fund, the county/municipality will be required to replace the money back into the victim assistance fund. However, if SOVA is aware that the general fund assisted in supporting expenditures of the victim assistance fund, your agency may be credited an unallowable expenditure amount up to the general fund transferred total amount.

# What You Need To Know If You Are a Victim Advocate

- You must have written policies and procedures in place specifically regarding your program, services, request for the usage of victim assistance funds etc.
- You must have a victim assistance procedural manual for your program outlining types of services provided to victims and how they are provided, types of victims assistance, listing process for tracking victims assisted etc. Please go to the SOVA website for a sample manual at [www.sova.sc.gov](http://www.sova.sc.gov) (click under the auditing tab).
- You must have a tracking mechanism in place that provides good statistical reports to track the number and types of victims and services provided etc.
- You must have a current job description reflecting actual services performed as the victim advocate. The job description is required to be updated as needed to reflect any changes in responsibilities and duties and placed on file with the local human resource office.
- You must continuously prepare time and activities sheets daily and keep them on file if you have been instructed to do so by SOVA because you are not providing direct victim services 100% of the time but getting paid out of the fund.
- As the victim advocate, you along with your immediate supervisor, chief and or sheriff are entitled to know on a monthly basis the amount of revenue in the fund and receive a list of any expenditure from the fund.
- You must become and remain current and in compliance with the Victim Service Provider Certification according to State law and the OVSEC office.
- If you are a victim advocate and your agency has a contract with another agency to provide direct victim services, you must ensure that your job description reflects the services to the other agency, that you provide the other agency with monthly, quarterly and year-end statistical reports and that you collaborate with them as needed. Also, the contract must incorporate all of the questions as outlined in the sample contract and contract instructions.
- You must periodically check the SOVA website for any changes and updates to ensure that you are equipped and prepared as it relates to the victim assistance fund. Having knowledge about the fund is vital.
- **You are encouraged to contact SOVA at (803-734-1900) regarding any questions you may have about the fund or to get clarity on an issue such as expenditures, procedural manual, time and activity forms, etc.**

# *Pre-Requested Audit Documents*



## **Purpose:**

The pre-requested audit document section provides an example of the type of information the SOVA auditor will need the agency to provide for review. Also, this information should be available in the event the agency receives an audit initiation letter. Please note, the documents provided in this section are just an example of what may be requested. The auditor will contact the agency and necessary officials prior to the site visit and explain on a case-by-case basis what is required for the individual audit process. Remember, no two audits are ever the same. Therefore, the information required will vary.

# **Victim Assistance Fines, Fees, and Assessment (VAFFA) Fund Pre-Requested Audit Documents/Information Request List (Example)**

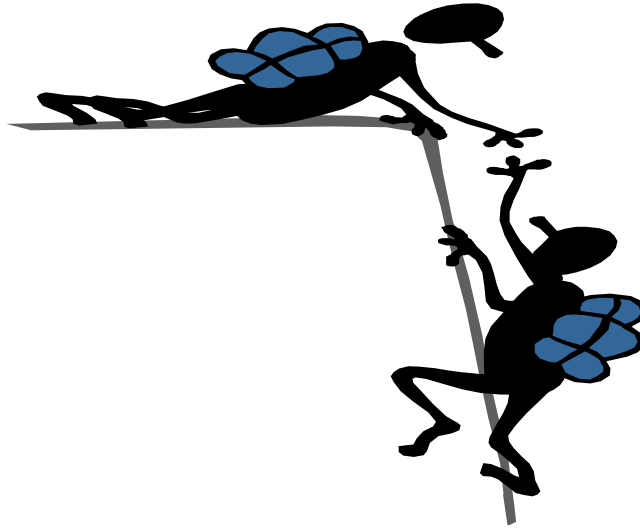
**Pre-requested audit documents to submit prior to the auditor's site visit:**

1. Agency Overview and Agency Website
2. Victim Assistance FFA Expenditure Reports
3. Copy of Financial Statements
4. How many expense files are located in the office?
5. Copies of last 5 SOVA budget submissions
6. List of all local governing entities and non-profit organizations receiving FFA funds
7. Victim Staff Hired Report
8. Victim Advocate Job Description
9. Volunteer Victim Advocate Job Description
10. Copy of victim assistance operational policies and procedures
11. Copy of the victim assistance procedural manual
12. Copy of victim/witness assistance publications
13. List of training/conferences/certifications available for victim advocate and/or volunteer advocates
14. Copy of prior audits
15. Are you currently being investigated or has there been any previous investigations conducted by SLED in your area? If so, please explain.

**Please return all of the above documents at least five business days prior to the site visit**

**Note: SOVA reserves the right to request any additional information as deemed necessary for completing the Programmatic Review/Audit.**

# Technical Assistance and Support



**In an effort to provide technical assistance and support to counties, municipalities and advocates, please note in this section there are sample documents outlined that can be tweaked and used specifically for your needs. Also, if you would like to review these documents online, please go to [www.sova.sc.gov](http://www.sova.sc.gov) (click under the auditing tab).**

**These documents may assist advocates, counties, municipalities, non-profits and other entities etc. in maintaining accountability of the Act 141 Funds.**

**If there are any questions regarding the technical assistance documents, please call the SOVA Auditing Section at 803-734-1900.**

# Technical Support Documents



Technical Assistance Documents At-A-Glance



Victim Advocate Time & Activity (T&A) Sheet



Victim Advocate T&A Percentage Calculation  
Worksheet (PCW)



Victim Advocate Sample Budget



Victim Witness Staff Hired Report



County/Municipal Sample Contract and Instructions



Victim Assistance Expense Report



Victim Assistance Sample Crime Statistical Report



Donation Form



Victim Advocate Procedural Manual

# **Technical Assistance At-A-Glance**

## **Time & Activity Sheet**

The Time & Activity sheet must reflect victim/witness assistance activity in providing direct victim services; date, time frame, type of victim and services provided/activity. The number of hours worked must be totaled at the bottom and the form must be signed and dated. This form is used to track all activity for anyone that is considered part time advocate providing direct victim services and their salary is paid from the Victim Assistance Fines, Fees and Assessment (VAFFA) Fund account. This form should be updated daily as direct services are provided to crime victims and will be ongoing should the staff paid out of the funds remain part time.

## **Victim Advocate Time & Activity Percentage Calculation Worksheet**

The Victim Advocate Time & Activity Percentage Calculation Worksheet is used to determine the percentage of time a part time advocate spends providing direct victim services to crime victims. The number of victim advocate hours worked in a specific time frame is taken from the Time & Activity Sheets and then divided by the total hours worked during that same period of time. This determines the victim advocate allowable percentage which is the percentage of that individual's time that can be paid from the VAFFA Fund as the advocate provides direct victim services.

## **Sample Budget**

The sample budget is used to show the estimated revenues and expenditures of a county/municipalities' VAFFA Fund. It should only show expenses that are applicable to the specific county/municipality that it is being created for. The sample budget should also show any transfers in or out of the General Fund as it relates to the VAFFA Fund. Budgets are required to be submitted to SOVA within 30 days after it has been approved by the local governing body.

## **Victim Assistance Staff Hired Report**

The Victim Witness Staff Hired Report should include the name of the victim advocate, date hired, salary, and years of service for every person being paid with VAFFA funds. It should also indicate whether Victim Witness Staff have a current job description on file.

## **Victim Assistance Expenditure Report**

The Expenditure Report is used for keeping track of all expenses that come from the VAFFA Fund. Details such as the date of the expense, the amount of the expense and a brief description of the expense should be listed on this report.

## **Sample Contract**

It is not mandatory to have a contract but it is considered a "best practice" if it is used for counties/municipalities that have another entity provide some or all of their victim services. A detailed description of all services that will be provided should be listed in the sample contract; including but not limited to, number of victims served, services provided and types of victims. The contract should be updated and renewed annually.

## **Sample Crime Statistical Report**

The Crime Statistical Report is used to keep track of all services provided to crime victims. This chart will provide an overview of the type of crime, the type of service provided and the municipal location of each crime.

## **Donation Form**

This form was developed to ensure the agency you are donating to request their donation in writing indicating how they intend to use the funds to provide direct services to crime victims. Please keep a record of this on file.

- Make sure your agency responds to their request in writing informing them of the amount that will be donated for direct victim services. Again, please keep a record of this on file.
- Make sure your response letter indicates the amount to be donated and inform the agency requesting the donation that they are required to provide monthly, quarterly and year-end reports to your agency showing the number and types of victims assisted and services provided. A sample report can be found at [www.sova.sc.gov](http://www.sova.sc.gov) under the auditing tab attached to the sample contract. Please keep all reports on file. These reports may be requested for review by the auditing staff during the budget phase or if there is an audit scheduled for your municipality or county.
- The agency or organization receiving the funds will be required at the end of the fiscal year to provide SOVA with a budget and or report showing how the donated funds were used. They can send their budget with your agency's budget or they can send it separately.

## **Victim Advocate Procedural Manual**

The victim advocate procedural manual was developed to assist and aid victim advocates, coordinators and directors of victim service programs in providing a better quality of services to crime victims. Also, due to a number of requests from advocates across the state, it became apparent advocates were seeking guidance in developing their victim advocate programs and establishing policies and procedures. The manual was also designed to empower victim advocates and equip them with the knowledge and skills needed to ensure that direct victim services is provided in a timely manner to crime victims in their assigned territory.

It is not the intent of this sample manual to capture all of the areas needed to provide direct victim services or that may apply to your organization and the services you provide to crime victims; however, it is to be used as a guide and it is a sample of what you may want your procedural manual to reflect. Please feel free to adopt all or portions of the manual as you feel appropriate to assist you in developing your own document that will meet your needs and the needs of your organization.

## Victim Assistance Time and Activity Sheet

For the week of: \_\_\_\_\_

Note: Time and activity sheet must reflect victim/witness assistance activity.

Date	Time Frame	Type of Victim	Services Provided/Activity
(Example) 10/20/11	10:45 am–11:30 am	CSC Victim	Met with victim and completed SOVA crime victim compensation application.
10/20/11	12:00 pm–1:00 pm	LUNCH	
10/20/11	1:00 pm–3:00 pm	CSC and CDV Victims	Provided courtroom orientation
10/21/11	9:30 am–11:30 am	CDV Victims	Assisted CDV victims in court and provided them information about their rights and crime victims compensation

Total number of hours worked: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

## Victim Assistance Time and Activity Continuance Sheet for week:

Note: Time and activity sheet must reflect daily activities.

Date	Time Frame	Type of Victim	Services Provided/Activity

Total number of hours worked: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

## Victim Advocate (VA) Time and Activity Percentage Calculation Worksheet (PCW)

(Must Provide Direct Victim Services)

### Step 1:

$$\begin{aligned} & \underline{40} \text{ (Total Weekly Working Hours per Job Description)} \\ & \times \underline{8} \text{ (Total Number of Weeks During Timeframe Being Reviewed)} \\ & \quad * \text{ We do not exclude Holidays or Vacation Time.} \\ & \underline{320} \text{ (Total Number of Working Hours)} \end{aligned}$$

### Step 2:

$$\begin{aligned} & \underline{80} \text{ (# of VA Working Hours)} \div \underline{320} \text{ (Total # of Working Hours)} \\ & \quad \text{Providing Direct Victim Services} \\ & \quad (*\text{Calculated from Time and Activity Sheets}) \div (*\text{Total hours calculated in Step 1}) \end{aligned}$$

As of the date above, it appears the Victim Advocate's  
Allowable Percentage is:

$$= \underline{25} \%$$

\* Attach all Time and Activity forms used to complete this PCW.

\* Time and Activity Percentages should be calculated at least once a year to determine if the percentage of time has increased/decreased.

Calculated By: \_\_\_\_\_

Today's Date: \_\_\_\_\_

## Victim Advocate (VA) Time and Activity Percentage Calculation Worksheet (PCW)

(Must Provide Direct Victim Services)

### Step 1:

$$\begin{array}{r} \text{_____ (Total Weekly Working Hours per Job Description)} \\ \times \text{_____ (Total Number of Weeks During Timeframe Being Reviewed)} \\ \hline \text{_____ (Total Number of Working Hours)} \end{array}$$

\* We do not exclude Holidays or Vacation Time.

### Step 2:

$$\frac{\text{_____ (# of VA Working Hours) } \div \text{_____ (Total # of Working Hours)}}{\text{Providing Direct Victim Services}}$$

(\*Calculated from Time and Activity Sheets)  $\div$  (\* Total hours calculated in Step 1)

**As of the date above, it appears the Victim Advocate's  
Allowable Percentage is:**

= \_\_\_\_\_ %

\* Attach all Time and Activity forms used to complete this PCW.

\* Time and Activity Percentages should be calculated at least once a year to determine if the percentage of time has increased/decreased.

## **VICTIM ADVOCATE SAMPLE BUDGET**

<b>Prior Year Ending Balance</b>	<b>\$ 150,000.00</b>
<b><u>Salary Expense</u></b>	
Salary - 5 Year's Experience	\$ 28,000.00
Fringe (24% of salary)	\$ 6,720.00
Retirement (9.73% of salary)	\$ 2,724.40
Fica - employer's share (7.65% of salary)	\$ 2,142.00
Unemployment (0.25% of salary)	\$ 70.00
Workers Compensation (0.45% of salary)	\$ 126.00
<b>Postage (PR and Notification)</b>	<b>\$ 3,000.00</b>
<b>(FTE Notifier, Victim Advocate)</b>	<b>\$ 16,000.00</b>
<b>Fringe</b>	<b>\$ 3,840.00</b>
<b><u>Incidents - Covered by Police/Sheriff Dept.</u></b>	
<b>Brochures – (Developing/ Printing)</b>	<b>\$ 1,500.00</b>
<b>Victim Rights Notification Form - (5 Copy Form)</b>	<b>\$ 8,000.00</b>
<b>Mileage - (ex: .31/mile X 15,000) - whatever per diem rate is for your agency</b>	<b>\$ 4,650.00</b>
<b>Training/Seminars - (OVSEC Certification/Cont. Ed.)</b>	<b>\$ 1,000.00</b>
<b>Office Space - (\$10/sq. ft.)</b>	<b>\$ 1,000.00</b>
<b>Office Supplies</b>	<b>\$ 2,000.00</b>
<b>Victim Assistance Reference Materials</b>	<b>\$ 1,000.00</b>
<b>Internet Access</b>	<b>\$ 239.40</b>
<b>Website</b>	<b>\$ 600.00</b>
<b>Victim Rights Week/Other Approved OVSEC Training-Registration/Room</b>	<b>\$ 500.00</b>
<b>Cell Phone Service</b>	<b>\$ 420.00</b>
<b>Pager Service</b>	<b>\$ 180.00</b>
<b>Equipment Maintenance Contract</b>	<b>\$ 5,000.00</b>
<b>800 Monthly Long Distance Charges</b>	<b>\$ 500.00</b>
<b>Total Recurring Expenses - Sample (annually)</b>	<b>\$ 89,211.80</b>

### **Non - Recurring Expenses - Sample**

<b>Automobile</b>	Victim Advocate Vehicle <u>Only</u>	\$ 24,000.00
<b>Computer</b>	Pentium III or higher/ Gateway	\$ 5,000.00
<b>Camera</b>	Polaroid or Digital	\$ 1,000.00
<b>DVD</b>	Full playback and record facilitator	\$ 500.00
<b>Software</b>	Windows 98 or higher/Microsoft Office Pro	\$ 1,000.00
<b>Fax Machine</b>		\$ 500.00
<b>Cell Phone</b>	Nokia or comparable	\$ 300.00
<b>Laptop Computer</b>		\$ 5,000.00
<b>LCD Projector</b>	* Helpful for Public Speaking	\$ 2,000.00
<b>Furniture and Fixtures</b>	Desk, Chair, Filing Cabinet, Light, etc.	\$ 2,000.00
<b>Phone Lines (separate)</b>	Installation of lines and phone	\$ 500.00
<b>Mentor Program</b>	One week's expenses to train with mentor	\$ 700.00
<b>Copier/Printer</b>		<u>\$ 5,000.00</u>

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<b>Total Non - Recurring Expenses</b>	<b>\$47,500.00</b>
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<b>Total Budget for Victim Advocate Department</b>	<b>\$136,711.80</b>
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**State of South Carolina Office of the Governor**

**State Office of Victim Assistance**

**FFA Victim/Witness (V/W) Staff Hired Report**

(Form Last Revised on March 21, 2013)

<u><i>Names</i></u>	<u><i>Date Hired</i></u>	<u><i>Hourly Wages/ Annual Salary</i></u>	<u><i>VSP Certification #</i></u>	<u><i>Job Description Y or N</i></u>	<u><i>Department</i></u>	<u><i>Years of Service as a Victim Advocate</i></u>
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						

**State of South Carolina Office of the Governor**

## State Office of Victim Assistance

Victim Assistance FFA Expenditure Report	
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(Form Initially Created October 21, 2009)

[illegible]

\*\*\*Please provide supporting document(s) for all expenses\*\*\*



## State of South Carolina Office of the Governor

NIKKI R. HALEY  
GOVERNOR

OFFICE OF EXECUTIVE  
POLICY AND PROGRAMS

**It is not a requirement that the Counties/Municipalities use the SAMPLE CONTRACT provided on the State Office of Victim Assistance (SOVA) website. However, the entity providing direct services is required to submit monthly, quarterly, and yearly statistical reports to the appropriate entity involved with the contract. You can find an example of a statistical report at [www.sova.sc.gov](http://www.sova.sc.gov) (Auditing Tab). This will assist and aid with accountability.**

**However, if you decide to customize your own contract, please see details below:**

1. Did you outline the duties to be provided by the appropriate entity?
2. What is the payment arrangement?
3. How will the funds be collected, recorded, and received?
4. Did you outline the employment agency for the victim advocate providing the duties?
5. What is the agreement timeframe?
6. What procedures must be followed to terminate the contract?
7. How will the service reports be provided to the appropriate entity?
8. Is it signed by the Sheriff and the Chief to show the agreement has been approved?
9. Make sure your contract includes details regarding the transfer of funds and how much to be transferred and how often if applicable.
10. Make sure your contract includes information regarding agency providing direct victim services submitting monthly, quarterly and year end reports. The reports will be given to the agency receiving services for crime victims.
11. Make sure the victim advocate's job description is revised and or updated to incorporate additional duties regarding providing direct victim services to the entity.

STATE OF SOUTH CAROLINA                     )  
  )       AGREEMENT  
COUNTY OF WAYNE                            )

The parties entering into this agreement, the Wayne County Sheriff's Office and the City of Glynn Police Department, hereby enter this agreement to provide the City of Glynn with Victim Assistance as mandated by South Carolina Law. The General Assembly, in enacting the Victim's Bill of Rights, recognized the civic and moral duty of victims of and witnesses to a crime to cooperate fully and voluntarily with law enforcement and prosecution agencies. The General Assembly further recognized that to ensure that all victims of and witnesses to a crime are treated with dignity, respect, courtesy, and sensitivity, the rights and services extended in the law to victims of and witnesses to a crime are honored and protected by law enforcement agencies, prosecutors, and judges in a manner no less vigorous than the protections afforded criminal defendants. The purpose of this agreement is to maintain a level of service throughout Wayne County and the City of Glynn as contemplated by the Victim's Bill of Rights, S.C. Code Ann. § 16-3-1505 *et seq.*

It is agreed that the Wayne County Sheriff's Office will provide the City of Glynn with the services of a Victim Advocate for the purposes of assistance, notification of release of offenders, notification of court appearances, assistance with reimbursement forms, and other counseling services, as well as the other services mandated by S.C. Code Ann. § 16-3-1505 *et seq.*, to be provided by the law enforcement agency.

It is agreed that in consideration of this agreement, the City of Glynn will provide Wayne County with the monies collected pursuant to S.C. Code Ann. § 14-1-211 that are retained by the City of Glynn for the purpose of providing services for victims of crime, including those required by law.

It is agreed that the monies collected pursuant to S.C. Code Ann. § 14-1-211 by the City of Glynn and transmitted to Wayne County will be placed in the Victim Services Account through the Wayne County Treasurer's Office just as if those funds were maintained by Wayne County through general sessions and magistrate's court surcharges.

It is agreed that the Victim Advocates will be employees of the Wayne County Sheriff's Office at all times even when rendering services within the City of Glynn. Further, with the exception of officers specifically named in other agreements between these two agencies, this agreement does not in any way render officers of the City of Glynn Police Department as employees of the Wayne County Sheriff's Office.

**Make sure you include in your contract the following in detail:**

- **Make sure your contract includes details regarding the transfer of funds and how much to be transferred and how often if applicable.**
- **Make sure your contract includes information regarding agency providing direct victim services submitting monthly, quarterly and year end reports. The reports will be given to the agency receiving services for crime victims.**
- **Make sure the victim advocate's job description is revised and or updated to incorporate additional duties regarding providing direct victim services to the entity.**

This agreement shall remain in effect unless rescinded by either party by written notice to the other agency.

In witness whereof the parties attached here have set the hands and seals this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

---

Onnie D. Dickey  
Sheriff, Wayne County

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Eli Grimes  
Chief of Police, Glynn, SC

January \_\_\_\_\_, 2013

<b>Statistics 2014</b>			
<b>TYPE OF VICTIMIZATION</b>	<b>Glynn Municipal</b>	<b>Wayne Municipal</b>	<b>Duval Municipal</b>
ASSAULT/THREATS	2	5	1
AB/ABHAN	39	24	15
CDV/CVHAN	36	46	30
CSC	0	1	0
CSC W/MINOR	0	3	1
CONTRIBUTING TO A MINOR	4	0	0
DEATH	0	0	1
DOMESTIC DISTURBANCE	0	5	2
HARASSMENT/STALKING	8	6	6
HOMICIDES	0	0	0
PROPERTY CRIMES	11	3	2
ROBBERY	3	3	0
ALL OTHER CRIMES	8	9	1
<b>TOTAL:</b>	<b>111</b>	<b>105</b>	<b>59</b>
<b>TYPE OF SERVICES PROVIDED</b>	<b>Glynn Municipal</b>	<b>Wayne Municipal</b>	<b>Duval Municipal</b>
ACCOMPANIMENT TO COURT	70	66	42
CASE INFORMATION	101	131	56
CRIME SCENE CLEAN UP INFO.	0	0	0
CRIMINAL JUSTICE INFORMATION	68	75	32
CVCF - INFO/FILING/FOLLOW UP	12	4	0
LETTERS OF ASSISTANCE	45	54	16
MEDICAL RECORDS - REQ/FORWARD	0	0	0
PHOTO TAKEN	3	4	0
REFERRALS TO – rape crisis, shelter, etc	22	25	5
RO/OP INFO/FILING/TRE.LETTER	34	7	2
SAFETY PLAN	1	1	0
SCHEDULE CSE EXAM	0	0	0
SCVAN EMERGENCY FUNDS	1	0	0
STATEMENT TAKEN/TAPE REQUEST	0	0	0
TRANSPORT	0	0	0
OTHER (VM&Email)	26	10	0
<b>TOTAL:</b>	<b>383</b>	<b>377</b>	<b>153</b>

## Victim Assistance Fines, Fees and Assessment Fund Donation Form

Donating Agency: \_\_\_\_\_

Donating Agency Address: \_\_\_\_\_

Donating Agency Contact: \_\_\_\_\_

Donating Agency Contact Email: \_\_\_\_\_

Donating Agency Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_

**Amount Donated:** \_\_\_\_\_ **Amount Requested:** \_\_\_\_\_ **Fiscal Year:** \_\_\_\_\_

Agency Requesting Donation: \_\_\_\_\_

Agency Requesting Donation Address: \_\_\_\_\_

Agency Requesting Donation Contact: \_\_\_\_\_

Agency Requesting Donation Contact Email: \_\_\_\_\_

Agency Requesting Donation Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_

### **All Steps Below Are Required:**

#### **Checklist for Donating Agency:** (Contact SOVA Auditing Section with questions at 803-734-1900)

\_\_\_\_\_ Ensure you receive a request letter from the agency making the donation request identifying how These funds will be used in providing direct victim services to crime victims? ***All requests must submitted yearly and considered a one-time donation and is not a guarantee of funds.***

\_\_\_\_\_ Ensure your agency responds with written notification to the request letter indicating the amount that will be donated for only direct victim services to the requesting agency?

\_\_\_\_\_ Ensure your agency's response letter indicates the amount to be donated and inform the agency requesting the donation that they are required to provide monthly, quarterly and year-end reports to your agency showing the number and types of victims assisted and services provided? A sample report can be found at [www.sova.sc.gov](http://www.sova.sc.gov) under the auditing tab attached to the sample contract. **These reports may be requested for review by the auditing staff during the budget phase or during an audit if warranted.**

\_\_\_\_\_ Ensure your agency informs the requesting agency or organization receiving the funds that they will be required at the end of the fiscal year to provide SOVA with a budget and or report showing how the donated funds were used? The budget/expenditure report is a requirement per Proviso.

\_\_\_\_\_ **This is separate from any contract negotiations between counties/municipalities. However, all contracts should include amounts to be transferred to county/municipality providing services and reports above are required by the contractual county/municipality.**

Signature for Donating Agency: \_\_\_\_\_ Date: \_\_\_\_\_

Signature for Requesting Agency: \_\_\_\_\_ Date: \_\_\_\_\_

# VICTIM ADVOCATE PROCEDURAL MANUAL

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# Frequently Asked Questions (FAQ)

## About the Victim Assistance FFA Fund



**Please be advised, SOVA will update the FAQ section periodically**

**You may get the most recently updated version at,**

**[www.sova.sc.gov](http://www.sova.sc.gov)**

**(Click on the SOVA Auditing Section tab)**



## **Victim Assistance Fines, Fees and Assessment Fund Frequently Asked Questions:**

**For further information and or questions, please do not hesitate to contact the SOVA Auditing Section - updated 9/2014**

**Q 1: Can flowers be purchased out of the fund?**

A: No, this is not an allowable expense and cannot be purchased out of the fund.

**Q 2: Can advocates purchase training “favors” (ex: cup holders, fans etc)**

A: No, these items are not considered an allowable expense and cannot be purchased out of the fund.

**Q 3: Can supplies be purchased for an advocate ceremony?**

A: No, supplies for ceremonies are not an allowable expense and cannot be purchased out of the funds.

**Q 4: Can books such as the Code of Laws handbooks be purchased out of these funds?**

A: No, this is not an allowable expense and not considered direct victim services; therefore, cannot be purchased out of the funds.

**Q 5: Can snacks be purchased for meetings that victim advocates will be attending?**

A: No, snacks for a meeting the advocate attends are not considered an allowable expense and cannot be purchased out of the funds.

**Q 6: Can food/snacks be purchased for the victims while they are waiting in court or attending a meeting with the solicitor and or law enforcement?**

A: Yes, food and snacks can be purchased for the victims while they are awaiting court and or meeting with the solicitor’s office and or law enforcement. It is recommended that receipts are maintained, organized and attached to the supporting documents. In addition, the name of the case should be included for accounting and auditing purposes.

**Q 7: Can law enforcement agencies receiving funds provide a donation for breakfast and or lunch for a victim advocate group hosting a certified training approved by the Crime Victims' Ombudsman's Office of Victim Services Education and Certification?**

A: Yes, the funds can only be used as a donation for training events approved by the Crime Victims' Ombudsman's Office of Victim Services Education and Certification. However, the law enforcement agency must follow State per diem guidelines and not exceed \$6.00 per person for breakfast and \$7.00 per person for lunch.

The donation can be less than the above amount but not more than the per diem amounts listed. It is recommended that receipts are maintained and organized and an agenda for the specific training should be attached for finance and auditing purposes. If all donated funds for the training are not used for breakfast and or lunch, the remaining funds should be returned to the law enforcement agency. These funds should be placed back into the Victim/Witness Fines, Fees and Assessment fund along with supporting documentation.

**Q 8: Can advocates be reimbursed for money they may have spent in purchasing food for the victims while they are awaiting court and or meeting with law enforcement/solicitor?**

A: Yes, the advocate can be reimbursed for out of pocket expenses for the purchase of food for the victims while they were awaiting court/ meeting with solicitor and or law enforcement. Again, it is recommended that receipts are maintained and organized. The case file number should be kept with documents to identify the case later for finance and auditing purposes.

**Q9: Can funds be used to assist the crime victims' family with funeral/burial assistance in a homicide case?**

A: No, the family of a homicide case is encouraged to meet with their local victim advocate to discuss their options of filing a crime victims' compensation application for assistance with funeral/burial expenses or discuss other possible community resource options that may be available.

**Q10: Can a portion of the Chief's salary come from the funds?**

A: Yes, but only under the following circumstances such as the town being very small and has only the Chief or the Chief and one/two other officers and the Chief has to perform the duties of an advocate. There should be a job description indicating the percentage of time that the Chief will serve as an advocate each week verses the Chief of Police. In order to determine a percentage of time that the Chief shall serve as an advocate, statistical research will need to be conducted showing over the past 2 - 5 years the number of crime victims that needed assistance, services that were provided or should have been provided etc. based upon the definition of crime victim as outlined in ACT 141.

Once the statistical research has been conducted and a percentage of time determined, this is the amount of time that the Chief should be paid out of the Victim's Assistance Fines, Fees and Assessment Fund for serving as a victim advocate each week. The other percentage of time the Chief should be paid out of the town's police department's budget and not from the Victim's Assistance Fines, Fees and Assessment Fund.

Also, the Chief will be required to continue to maintain on an ongoing basis the Time and Activity forms weekly showing the types of victims assisted, services provided, the amount of time spent with each victim and the percentage of time must match the percentage of time designated for the job description assisting victims each week. The Time and Activity form will need to be kept and updated weekly on an ongoing basis as long as any portions of the Victim Assistance Fines, Fees and Assessment Funds are being used to pay a portion of the Chief's salary. This will be reviewed for auditing purposes. Also, SOVA is required to calculate the initial percentage used for salary after the 90 day review of the Time and Activity forms.

**Q11: If a law enforcement agency provides a donation to a non-profit organization out of the funds, does that non-profit organization have to provide any reports to the law enforcement agency regarding the accountability of funds?**

A: Yes, if law enforcement provides a donation to a non-profit organization, it is recommended this will assist with accountability of funds and for auditing purposes that a statistical monthly, quarterly and year-end report regarding the number of victims assisted, services provided and types of victims assisted be provided to the law enforcement agency providing the donation to the non-profit organization.

**Q12: If a non-profit organization receives a donation from law enforcement agency out of the funds, does that non-profit organization have to provide SOVA with a copy its budget each year?**

A: Yes, each year that the non-profit organization receives the donation from the law enforcement agency, their budget must be submitted to SOVA within 30 days of its approval. Please refer to legislative Proviso 89.61. It is recommended this will assist with accountability of funds and for auditing purposes that a statistical monthly, quarterly and year-end report regarding the number of victims assisted, services provided and types of victims assisted is provided to the law enforcement agency providing the donation to the non-profit organization.

**Q13: If a specific police department wishes to have the county collect their fines, fees and assessment fund, what needs to take place?**

A: The specific police department should expect a contract to be written, agreed upon by both parties and signed by the Chief and Sheriff or their designee. It is recommended this will assist with accountability of funds and for auditing purposes a statistical monthly, quarterly and year-end report regarding the number of victims assisted, services provided and types of victims assisted is given to the police department that the county has entered a contract agreement for services rendered to crime victims.

**Q14: If a very small municipality does not have a victim advocate, police department, hold court and or receives no fines, fees and assessment funds, do they need to notify SOVA?**

A: Yes, it is recommended that SOVA receives dated on letterhead a letter from that municipality stating such information so that it may be placed on file within the office for future reference. Also, in an effort to assist any crime victims within that area, it is recommended that some sort of contract is signed with the county law enforcement agency regarding providing any necessary services to crime victims when warranted. If this is done, then a statistical monthly, quarterly and year-end report regarding the number of victims assisted, services provided and types of victims assisted is given to that municipality. This will assist and aid in the accountability of services being provided to crime victims if the need arise.

**Q15: Is it mandatory that a municipality have a contract with the county?**

A: No, it is not mandatory; however, for best practice purposes it is highly recommended and would then become a part of the municipality's records.

**Q16: If a law enforcement agency receives any portions of the Victim Assistance Fines, Fees and Assessment Fund, are they required to submit a budget to SOVA?**

A: Yes, per Auditing Proviso, any local entity or non-profit organization who receives funding from victim assistance is required to submit their budget to the State Office of Victim Assistance within thirty days of the budget being approved by the local governing entity or non-profit organization. In addition, any entity or non-profit organization receiving victim assistance funding must cooperate and provide expenditure/program data requested by the State Office of Victim Assistance.

**Q17: Can police and or state retirement be paid out of the Victim Assistance Fines, Fees and Assessment Funds?**

A: Yes, but only under the following circumstances and that is, if a victim advocate is a full time advocate but is also a certified officer and only has one retirement and that is police retirement, then the retirement can be paid in full out of the funds since this is a full time victim advocate that just happens to be a certified officer as well. However, to determine retirement that should be paid out of the funds if the advocate is part advocate and part officer and has police retirement and state retirement, then there should be a job description indicating the percentage of time that the advocate will serve as an advocate each week.

In order to determine a percentage of time that the advocate shall serve as an advocate and or officer, statistical research will need to be conducted showing over the past 2 - 5 years the number of crime victims that needed assistance, services that were provided or should have been provided etc. based upon the definition of crime victim as outlined in ACT 141. Once the statistical research has been conducted and a percentage of time determined, this is the amount of time that the advocate should be paid for state retirement out of the Victim's Assistance Fines, Fees and Assessment Fund for serving as a victim advocate each week.

As it relates to the other retirement which would be the police retirement percentage of time, the advocate serving as an officer should be paid out of the town's police department's budget and not from the Victim's Assistance Fines, Fees and Assessment Fund since this is the portion related to this person being an officer.

Also, the advocate will be required to keep 90 days of Time and Activity forms weekly showing the types of victims assisted, services provided, the amount of time spent with each victim and the percentage of time must match the percentage of time indicated in the job description for assisting victims each week.

The Time and Activity form will need to be kept and updated on an ongoing basis as long as any portions of the Victim's Assistance Fines, Fees and Assessment Funds are being used to pay a portion of the advocate's state retirement and this person is serving as both advocate and officer. This will be reviewed for auditing purposes. Also, SOVA is required to calculate the percentage used for salary after the 90 day review of all Time and Activity forms.

**Q18: Can funds be used to pay for the enhancement of videos regarding the commission of crime to assist and aid in identifying suspect?**

A: No, this is not considered providing direct victim services and is considered investigations. Therefore, it is not an allowable expense.

**Q19: Can funds be used to pay for the towing of victims' vehicles?**

A: No, this is not considered providing direct victim services; therefore it is not an allowable expense.

**Q20: Can funds be used to pay for victim peer programs?**

A: No, funds cannot be used for peer programs. This is not providing direct victim services; therefore, it is not an allowable expense.

**Q21: Can funds be used to pay for items of crime victims at pawn shops so that those items can be returned to crime victims?**

A: No, this is not considered providing direct victim services; therefore, it is not an allowable expense.

**Q22: Can funds be used to pay for a bar coding system used by the Sheriff's Office or Police Department?**

A: No, this is not an allowable expense

**Q23: Can funds be used to pay for a security system in the courthouse or courtroom?**

A: No, this is not an allowable expense

**Q24: Can funds be used to pay for a Restitution Officer/Coordinator?**

A: No, this is not an allowable expense.

**Q25: Can funds be used for uniforms?**

A: No, this is not an allowable expense. This is no longer found under the new suggested guidelines.

**Q26: Can pepper spray be purchased out of funds for the victim advocate?**

A: No, this is not an allowable expense

**Q27: Can a bullet proof vest be purchased out of the funds for a victim advocate?**

A: No, this is not an allowable expense. While there may be a need for the advocate to have a vest, this should be purchased out of the sheriff's department and or police department's budget.

**Q28: Can supplies be purchased out of the fund to wash and keep the victim advocate's vehicle clean?**

A: No, this is not an allowable expense

**Q29: Can funds be used to purchase and or assist in the building of a training facility that will be used by the county and or city officials?**

A: This is only allowable under the following circumstances and we encourage you to call our office to discuss this matter with one of our auditors in detail prior to moving forward with this type of expense: The victim advocate must provide direct victim services within this facility and must first determine a percentage of the time that the facility would be used providing direct victim services by the advocate.

Each time the advocate uses the facility, the advocate must continuously maintain a Time and Activity form indicating the date, usage of time and the type of direct services provided to the crime victim (see sample form at [www.sova.sc.gov](http://www.sova.sc.gov) - under auditing tab technical assistance/support documents). It is only when this has been established that a percentage of the funds can be used for this purpose.

It is important to remember that the victim advocate must be able to use the facility for providing direct services to crime victims in order for a percentage to be allowed for this purpose. It is recommended that the Time and Activity forms are used by the victim advocate for at least 60 – 90 days to assist in determining a percentage that may be considered allowable for this type of expenses.

Again, you are encouraged to call our office to discuss this in a more detailed manner prior to using any of the funds in assist with this type of project.

**Q30: Can the funds be used to assist and aid in prevention or for the victim advocate to perform prevention work/duties?**

A: No, this is not an allowable expense and is not considered to be direct victim services.

**Q31: Can the funds be used to pay for parking for victims and witnesses for court proceedings?**

A: No, the funds may not be used to pay for parking for victims and witnesses for court proceedings. This is not an allowable expense.

**Q32: Can ACT 141 money be used to pay for or reimburse victims or witnesses who are not expected to testify at a criminal proceeding?**

A: No, ACT 141 money may not be used to pay for or reimburse victims or witnesses who are not expected to testify at a criminal proceeding.

**Q33: Can the funds be used to purchase shoes for the victim advocate?**

A: No, the funds may not be used to purchase shoes for the victim advocate. This is not an allowable expense.

**Q34: Can the funds be used to purchase a missing car key (or any other type of key) for the crime victim?**

A: No, the funds may not be used to purchase a car key or any other type of key for the crime victim. This is not an allowable expense.

**Q35: Can the funds be used to pay for DNA testing of the defendant?**

A: No, the funds may not be use for this purpose. This is not an allowable expense

**Q36: Can the victim assistance funds be used and allocated for administrative cost to include but not limited to maintaining, tracking, recording and depositing collected victim assistance funds?**

A: No, the funds may not be used for this purpose since this is not considered providing direct victim services to crime victims.

**Q37: Can the victim assistance funds be used to pay the salary for therapists?**

A: Yes, if the therapists (must provide direct services to crime victims only and have trauma training) is not covered by a grant and the agency is not billing SOVA for crime victims' compensation reimbursement for the therapist's salary, then the donated funds to the agency may be used to pay for the salary or cover portions of the salary. The agency cannot "double dip". Meaning, if the salary is covered by another source, then you cannot bill SOVA too for the services rendered and you must ensure that the therapist is providing direct victim services to crime victims only.

**Q38: Can the victim assistance funds be used to pay the salary for a forensic interviewer?**

A: Yes, if the forensic interviewer (must provide direct services to crime victims only) is not covered by a grant and the agency is not billing SOVA for crime victims' compensation reimbursement for the forensic interviewer's salary, then the donated funds to the agency may be used to pay for the salary or cover portions of the salary. The agency cannot "double dip". Meaning, if the salary is covered by another source, then you cannot bill SOVA too for the services rendered and you must ensure that the forensic interviewer is providing direct victim services to crime victims only.

**Q39: If a non-profit agency (or any agency) is receiving donated victim assistance fines, fees and assessment funds from any entity, are they required to submit to the donating agency a request letter for the funds and are they required to prepare written statistical reports?**

A: Yes, if a non-profit agency (or any agency) receives donated victim assistance fines, fees and assessment funds, they are required to do both. Please see information below outlining the process and procedure. The donation form can be found on the SOVA website at [www.sova.sc.gov](http://www.sova.sc.gov).

**If you are donating funds to any agency or organization providing direct victim services, please note the following information.**

**(Excerpts from SOVA Memo dated 1/29/2013):**

- ☐ Make sure the agency you are donating to request their donation in writing indicating how they intend to use the funds to provide direct services to crime victims. Please keep a record of this on file.
- ☐ Make sure your agency responds to their request in writing informing them of the amount that will be donated for direct victim services. Again, please keep a record of this on file.
- ☐ Make sure your response letter indicates the amount to be donated and inform the agency requesting the donation that they are required to provide monthly, quarterly and year-end reports to your agency showing the number and types of victims assisted and services provided. A sample report can be found at [www.sova.sc.gov](http://www.sova.sc.gov) under the auditing tab attached to the sample contract. Please keep all reports on file. These reports may be requested for review by the auditing staff during the budget phase or if there is an audit scheduled for your municipality or county.
- ☐ The agency or organization receiving the funds will be required at the end of the fiscal year to provide SOVA with a budget and or report showing how the donated funds were used. They can send their budget with your agency's budget or they can send it separately. The budget is required to be submitted to SOVA each year per Proviso.

**Q40: Can the victim assistance funds be used to pay the cable bill or a portion of the cable bill?**

A: No, the funds may not be used for this purpose since this is not considered providing direct victim services to crime victims.

**Q41: Can the victim advocate vehicle purchased out of the fund be discarded at any time?**

A: No, the approved guidelines clearly states, "Automobiles shall be used solely by the Victim Service Provider (VSP) for providing direct victim services for

the life of the automobile”. The life of a vehicle is until a mechanic states the vehicle is deadlined. This means remove a vehicle or piece of equipment from operation or use for one of the following reasons: a. is inoperative due to damage, malfunctioning, or necessary repairs are expensive; b. is unsafe; and c. damaged by further use of the vehicle. The term does not include items temporarily removed from use by reason of routine maintenance and repairs that does not affect the working capability of the vehicle”.

**Q42: Can a portion of a part time officer/part time advocate within the police department or sheriff’s department be paid out of the funds?**

A: Yes, but only under the following circumstances such as the town being very small (in most cases) and has only a few officers or if the sheriff has made a decision to use one of his officers to perform the duties of an advocate. There should be a job description indicating the percentage of time that the officer/advocate will serve as an advocate or that the municipality or county has designated. In order to determine a percentage of time, statistical research will need to be conducted showing over the past 2 - 5 years the number of crime victims (if municipality is small) in which assistance and services was provided or should have been provided etc. This is based upon the definition of a crime victim as outlined in ACT 141. Also, 90 days of Time and Activity forms must be kept and provided to SOVA to initially determine the percentage of time. After the percentage of time is determined, the Time and Activity forms will need to be kept on an ongoing basis as long as the funds are used for salary as outlined above.

However, once statistical research has been conducted and a percentage of time determined from the Time and Activity forms, this is the amount of time that the officer/advocate should be paid out of the Victim Assistance Fines, Fees and Assessment Fund serving as a victim advocate. The other percentage of time for the officer/advocate’s salary must come from the town’s police department’s budget or the county sheriff’s department’s budget. It must not come from the Victim’s Assistance Fines, Fees and Assessment Fund.

Also, as a reminder, the officer/advocate will be required to keep Time and Activity forms weekly showing the types of victims assisted, services provided, the amount of time spent with each victim etc. All Time and Activity forms are required to be kept and updated on an ongoing basis as long as any portions of the Victim Assistance Fines, Fees and Assessment Funds are being used to pay the officer’s/advocate’s salary or portion of salary. This will be reviewed for auditing purposes. Also, as another reminder, SOVA is required to calculate the percentage used for salary after the initial 90 day review of all Time and Activity forms or unless otherwise noted

**Q43: Can judges, attorneys, municipal and county administrators, finance directors etc. be paid out of the funds?**

A: No, this is not considered providing direct victim services as a victim advocate; therefore, it is not an allowable expense.

**Q44: Can SOVA receive complaints regarding the Victim Assistance Funds?**

A: Yes, all complaints must be filed with SOVA in writing. Also, SOVA can receive anonymous reports as well. Anyone seeking to file an anonymous report is encouraged to call SOVA first so that further instructions may be provided on this process.

## **SOVA Auditing Publications**



- **Brochure**
- **Magistrate (Act 141) - Flyer**
- **Municipal (Act 141) - Flyer**
- **Technical Assistance**
- At-A-Glance - Flyer**
- **Auditing Tool Kit - Booklet**

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Please find all of the above publication items and more on the SOVA website at [www.sova.sc.gov](http://www.sova.sc.gov) (click the auditing tab) or call 803.734.1900.

If you have questions, please do not hesitate to contact our office. We are here to assist you and provide you with as much information, technical assistance and support possible; thereby, equipping you with the proper tools to ensure that the victim assistance funds are spent according to State law.

# **SOVA AUDITING CONTACT**

## **SECTION**

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## **SCHEDULE YOUR TRAINING TODAY!**

The SOVA Auditing staff is available to conduct training and presentations on our policies, procedures, proviso and approved guidelines should you need additional information. If you are interested in coordinating such event, please do not hesitate to call **[Ethel Douglas Ford, CPM at 803.734.1704.](mailto:eford@oepp.sc.gov)**

**We are excited about having the opportunity to collaborate with so many great agencies in South Carolina and look forward to working with you!**

# **SOVA**

## **Auditing Section**

### **Biographies**

## **Ethel Douglas Ford, CPM**

### **Biography**

Mrs. Ford is the Deputy Director with the State Office of Victim Assistance (SOVA). In the absence of and or in conjunction with Director, she provides leadership, supervision, management and guidance to SOVA's staff and departments regarding the agency's policies, procedures, goals, vision, mission, appeals, claims processing, victim issues etc. She directly manages and supervises Outreach staff/initiatives and SOVA Auditors, Interns, Vet-for Success and Volunteers. She works with the Director in recommending sound strategies and operational procedures to ensure effective programmatic office functions. She reviews requests for additional funding and coordinates with staff as needed to resolve the agency's complaints. Mrs. Ford is responsible for coordinating and preparing accountability reports, risk management assessments/strategies, development and implementation of mass casualty procedures, develop and update policies and coordinate and or serve as liaison for cyber security awareness. Also, she serves on numerous national and local Boards/Committees regarding compensation and work with the VSCC Council on behalf of SOVA as needed. She serves as SOVA's Statewide Victim Advocate and supervises, manages and coordinates all agency training events to include outreach initiatives and SOVA Training Team/updates. She is responsible for coordinating and conducting training nationally/statewide on compensation and or victim related issues. Mrs. Ford provides statewide technical assistance and support to victim advocates regarding program development and implementation and victim services issues and serves as Project Manager for the South Carolina Victim Assistance Academy. She Supervise, manage and coordinate agency publication items and responds to all constituent emails submitted via the SOVA website as well as coordinate SOVA website updates. Also, she manages, supervises and coordinates auditors as they perform programmatic and financial audits of the Victim Assistance Fines, Fees and Assessment Funds across the state as legislatively mandated.

Prior to becoming the Deputy Director, she served as SOVA's Program Manager. Prior to joining SOVA, she worked at the South Carolina Department of Public Safety, in the Office of Safety and Grants, as a Victim of Crime Act (VOCA) Program Information Coordinator. Also, she worked in the Sixteenth Judicial Circuit Solicitor's (District Attorney's) Office as a Victim Advocate where she assisted all crime victims. She also assisted in the development and implementation of the victim assistance program.

Mrs. Ford has received a National Advocate Credential as a Credentialed Victim Advocate with a designation as a Program Management Specialist (CA) and as a Certified Victim Service Specialist through the Office of Victim Services Education and Certification Program (OVSEC). She holds a certificate of completion from the National Victim Assistance Academy and the University of South Carolina in Victim Services. She has also worked as a Certified Intervention Specialist for alcohol and drug abuse. She currently serves as an Executive Board member of the National Crime Victims' Compensation Board. She has also served as a member of the South Carolina Crime Victims' Advisory Board for Compensation at SOVA, the South Carolina Victims' Assistance Network (SCVAN) Advisory Board, and Ad Hoc Committee for the SC State Victim Assistance Academy and Community Advisory Board for Parents of Murdered Children, Inc. - South Carolina Chapter. Mrs. Ford is a graduate of the Governor's EXCEL Leadership class, Associate Public Manager (APM) Program and has been selected in the past as Outstanding Young Woman of America. Lastly, she is a graduate of the State's Certified Public Manager's Program (CPM).

Throughout her career, Mrs. Ford has coordinated, facilitated, conducted and attended numerous presentations, training events and worked on special projects related to victim issues on a national and state level. She has over 30 years of experience working within the criminal justice system with offenders and or crime victims and holds an Associate of Arts Degree from Spartanburg Methodist College and a Bachelor of Arts Degree in Sociology from Winthrop University.

## **Richelle A. Copeland, CGAP**

### **Biography**

Ms. Richelle A. Copeland is the Senior Auditor with the State Office of Victim Assistance (SOVA). She is responsible for assisting in the development and implementation of the SOVA Auditing Department. She coordinates and conducts both financial and programmatic reviews for any entity or non-profit organization that receives a portion of the retained Victim Assistance Fines, Fees, and Assessment (VAFFA) funds within the county or municipality. Her department is tasked with monitoring the county or municipal retained Victim Assistance Fines, Fees, and Assessment (VAFFA) funds through budget reviews, on-site visits and desk audits to ensure that the county or city officials are properly using funds in accordance with SC Laws and Regulations. She has developed and implemented a host of new policies and procedures to ensure effective and efficient communication within local government agencies across the State of South Carolina. She works closely with the State Auditor's Office and the State Treasurer's Office to ensure collaborative efforts have been achieved in assuring full compliance with state legislation. She is responsible for managing the department's daily operations and working closely with management to bridge the gap with counties and municipalities regarding their (VAFFA) funds while continuing to provide technical assistance and support, training, and public awareness to agencies statewide as it relates to such funds.

Prior to joining the SOVA Team, Ms. Copeland worked for the SC Employment Security Commission, the U. S. Army Audit Agency (AAA) and served in the U. S. Military Armed Forces. Ms. Copeland has five years of federal service time and has received numerous service medals and awards. She received a Bachelor of Science (BS) in Accounting from South Carolina State University (SCSU) and Masters of Business Administration (MBA) in Accounting and Finance from the American Intercontinental University (AIU). Ms. Copeland has received a SC Producer's Life Accident and Health Insurance License and is currently studying for the Certified Government Auditing Professional (CGAP) Exam. She is a member of the SC State Internal Auditor Association (SIAA) and the National Institute of Internal Auditors (IIA).

Ms. Copeland is very active in her community and volunteers at various non-profit organizations located statewide.

## **Dexter L. Boyd**

### **Biography**

Mr. Boyd is a Lead Auditor with the State Office of Victim's Assistance (SOVA). He is responsible for working with Program Manager and Senior Auditor to schedule compliance audit/review priorities to include audits as needed both financially and programmatically. He conducts audit/reviews using office policy and procedures, as well as, Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS). Additionally, his duties include preparing reports on audits/reviews and identifying problems and presenting solutions based on GAAP, GAAS and state laws and regulations. To complete these duties Mr. Boyd must work closely with and collaborate with appropriate agencies as deemed necessary and report potential problem areas to Program Manager and Senior Auditor.

Prior to joining SOVA, Mr. Boyd worked at Liberty Tax Service. He worked as a certified tax preparer, which included, interviewing customers, collecting tax information and preparing customer's taxes. Mr. Boyd also worked at Boyd Realty performing bookkeeping and accounting duties.

Mr. Boyd received the Columbia Urban League Award for excelling in Art in 2003. He graduated from Francis Marion University in 2009, where he received a BBA in Accounting. He is a member of Brookland Baptist Church in Columbia, SC.

## **Biography Robin Eaddy**

Ms. Eaddy is an Auditor III with the State Office of Victim Assistance (SOVA). She is responsible for working with the Program Manager and Senior Auditor to schedule programmatic reviews and financial audits for the Victim Assistance Fines, Fees and Assessment Fund. She is also responsible for providing technical assistance and support. Prior to joining SOVA, Ms. Eaddy worked at Blue Cross Blue Shield of South Carolina for 26 years. In 2011, she joined the newly formed SC Medicaid Third Party Liability Department as a Correspondence and Inquiries Quality Assurance Analyst. Her duties included quality control to evaluate accuracy and effectiveness of departmental operations ensuring that contractual guidelines and customer service administrations are in compliance with Department of Health and Human Services/Medicaid Third Party Liability and BCBSSC. She has fifteen years of experience at BCBS Corporate Audit Division as a Federal Employee Program Auditor verifying that claim payments and customer service administrations are in compliance with BCBS, FEP (Federal Employee Program) guidelines and contracts. She provided audit findings for the Office of Insurance Services, Blue Cross Association, external auditors Ernst & Young, and John Shirley LLP.

She received her Associate Degree in General Business from Limestone College in 2005. In 2007 she received a BS Degree in Business Administration / Accounting from Limestone College graduating Magna Cum Laude.

She is a member of Reid Chapel A.M.E. Church in Columbia SC where she serves as a steward, church school teacher, usher, choir member and serves on the financial committee. Since 1990 she has volunteered with the Boys Scouts of America (BSA) Indian Waters Council. Also she has served as a cubmaster of Pack 210 since 1999.

In 1999, she received the Volunteer of the Year award from the United Way of the Midlands.

## **Andrew G Walsh Biography**

Mr. Walsh is an Auditor with the State Office of Victim Assistance (SOVA). He is responsible for working with the Deputy Director and Senior Auditor to schedule compliance audits and review priorities to include both financial and programmatic audits. He conducts audits/reviews using office policy and procedures established to ensure adherence to state laws and procedures, and Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS). He prepares reports on audit/reviews, identifies any problems, and presents solutions based on GAAP, GAAS, and state laws and regulations. He also provides technical assistance as needed.

Prior to joining the SOVA Team, Mr. Walsh worked as a full-service bookkeeper in the private sector. Previously he worked in the insurance industry for 5 years for a large independent brokerage house in Columbia, then as an independent insurance broker. Mr. Walsh was a licensed insurance producer in Life, Accident, and Health, and earned the designation of Registered Health Underwriter. For the preceding 18 years Mr. Walsh worked in the hotel industry as a front office manager of various hotels; firstly in France, then Chicago, on to Bermuda, and then finally moving to Columbia.

Recently Mr. Walsh earned Associate Degrees with high honors, in Accounting and Business Management from Midlands Technical College, Columbia, SC.

Mr. Walsh grew up in Wales, before moving to the French Riviera looking for work. After 8 years, he met and was married in France to his American wife. They have one child, a rising High School Junior. He loves to play soccer, enjoys watching all kinds of sport, and also likes solving puzzles.

Mr. Walsh has served as Deacon, Adult Sunday School teacher, Precept Bible Study leader, on a Wednesday night cook team, and as Soccer Ministry head at church.

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